Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

2004 D-41 Fiduciary Income Tax Forms and Instructions

New!

Form D-41ES Estimated Payment vouchers and Form FR-127F Extension of Time to File

Filling out the forms

Please help us process your return quickly and more accurately by following these rules.

Stay inside the boxes. Using black ink print in CAPITAL letters. — R O B E R T S

Leave a space between words and between words and numbers. — 2 0 0 3 J O E

Enter dollar amounts so single dollars are always in the right-most box. Do not enter cents. Round cents to nearest dollar. — $ 5 7 2 0 4 .00

Write 3s with a rounded top, not a flat top. — 3 7 ~~3~~ ~~7~~

Write 7s without a middle bar.

Fill in ovals completely. Do not ✔ or “x” ovals. — ● ~~✔~~ ~~x~~

Revised 7/20/2004

Contents

Need assistance?

File or pay online: www.cfo.dc.gov/etsc

Get tax forms

Download forms at www.cfo.dc.gov

Request forms by fax: 202-727-4TAX(4829) (option 1)

Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue
941 North Capitol St NE Lobby
8:15 am–4:30 pm

Reeves Center
2000 14th St NW Lobby
7 am–7 pm

Municipal Center
300 Indiana Av NW Lobby
6:30 am–8 pm

Recorder of Deeds Building
515 D St NW Lobby
8:30 am–4:30 pm

Wilson Building
1350 Pennsylvania Av NW
7 am–7 pm

MLK Jr Memorial Library
901 G St NW
Sunday, 1-5 pm
Monday–Thursday 10 am–9 pm
Friday, Saturday 10 am–5:30 pm

Penn Branch
3220 Pennsylvania Av SE
8:15 am–4:30 pm
Tuesdays & Thursdays

One Judiciary Square
441 4th St NW Lobby
7 am–7 pm

Ask tax questions

Contact our Customer Service Call Center: 202-727-4TAX(4829)

Regular hours
8:15 am–4:30 pm
Monday–Friday

Extended hours
March 31–April 14 - 8:15 am–6 pm; April 15 - 8:15 am–8 pm
Monday-Friday

Ask tax questions; get free tax preparation help

Visit our Walk-In Center, 941 North Capitol St NE 1st floor

Regular hours
8:15 am–4:30 pm
Monday–Friday

Extended hours
March 31–April 14 - 8:15 am–6 pm
Monday–Friday
April 15 - 8:15 am–8 pm

Saturdays
April **2** & **9** - 9 am–1 pm

Visit our Penn Branch Satellite Center, 3220 Pennsylvania Av SE

Regular hours
8:15 am–4:30 pm Tuesdays & Thursdays

Do you need help with this form? Come to our Walk-In Center, at 941 North Capitol St NE.

Are you unable to hear or speak? Call the DC Relay Service, 202-855-1234.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o venga a 941 North Capitol St NE. Pida que le asignen un intérprete de la Línea de los Idiomas (Language Line) para que le ayude, sin costo alguno.

[Vietnamese/Tieáng Vieät] Quyù vò coù caàn giuùp ñôõ ñeå ñoïc vaø hieåu Anh ngöõ khoâng? Xin goïi 202-727-4829 hoaëc ñeán 941 North Capitol St NE. Yeâu caàu coù ñöôïc thoâng dòch vieân Ñöôøng Daây Ngoân Ngöõ (Language Line) ñeå giuùp ñôõ mieãn phí cho quyù vò.

[Chinese/中文] 您需要協助閱讀或了解英文嗎？請致電 202-727-4829 或請到 941 North Capitol St NE，要求免費語言熱線(Language Line)口譯員協助您，

[Korean/한국어] 영어를 읽거나 이해하기 위해 다른 사람의 도움이 필요하십니까? 202-727-4829 번으로 전화하시거나 941 North Capitol St NE 를 방문하십시오. 귀하를 도와드릴 무료 랭귀지 라인(Language Line) 통역사를 요청하십시오.

Who must file the Form D-41?

File a D-41 if you are the fiduciary of a DC estate or trust and

- The gross income for the estate is $1,370 or more for the taxable year; or
- The gross income for the trust is $100 or more for the taxable year.

Do not file a D-41 if you were appointed by a judge to receive a trust or estate and represent only a part of the property of an individual.

NOTE: Identification numbers (Federal Employer Identification Number (FEIN) or Social Security Number (SSN)) are used for tax administration purposes only.

Are there other DC tax forms that fiduciaries may need to file?

D-40 or D-40EZ
A fiduciary who is responsible for the income of a DC resident, such as a minor or mentally challenged person, must file an individual income tax return in addition to the D-41.

D-40 for a deceased
A fiduciary must file a D-40 for the last taxable year of the deceased.

D-41ES Estimated Tax payments
You may wish to make estimated tax payments. Copies of the D-41ES are included in this booklet.

FR-127F Extension of Time to File
Use this form if you cannot file a complete return by the 15th day of the fourth month after the year end (April 15 due date for calendar year filers). The extension of time to file is for six months. You must submit this form by the due date.

An extension of time to file does not extend the due date for paying any tax you may owe. Before you file for an extension, estimate the taxes you will owe and pay this amount in full with the FR-127F by the due date of the D-41 return. Copies of FR-127F are included in this booklet.

D-76 (D-76EZ) Estate Tax Return
A fiduciary must file a DC estate tax return if the gross estate is $1,000,000 or more even if the Federal Estate Tax Return, Form 706, is not required to be filed.

Federal Forms 1099 and 1096 for payees with DC addresses
Fiduciaries representing estates or trusts must file copies of forms 1099 and 1096 for payees with DC addresses, if such payments are not covered by DC withholding tax statements. This includes estates or trusts that:

- are engaged in business and making payments to another person for rent, salaries, wages, premiums, annuities, compensation, or other profits; and
- have earned income of $600 or more in the taxable year

What income must grantors and beneficiaries report on their DC individual income tax returns?

Grantors of a trust must report:

- Income distributed to the grantor;
- Income held or accumulated for future distribution;
- Income applied to the payment of premiums on insurance policies on the grantor; and
- Income received from a revocable trust when
  – the title to any part of the trust is vested in the grantor or
  – the power to revest in the grantor is vested.

Beneficiaries who are DC residents must report:

- Income paid or payable from a resident or nonresident trust.

What period should the D-41 cover?

If you file a federal Form 1041, the income you report on the D-41 must be based on the same calendar or fiscal year as your Form 1041. A fiduciary may not change from reporting on a calendar-year basis to a fiscal-year basis or vice versa without written permission from the Office of Tax and Revenue. To request a reporting period change, write to:
Office of Tax and Revenue
Audit Division
PO Box 556
Washington DC 20044-0556

When and where you should file the D-41?

Due date
You must file your return by April 15, 2005 if you are a calendar year filer. Fiscal year filers must file by the 15th day of the fourth month after the fiscal year end.

If you need more time to file your return, submit a request for an extension, Form FR-127F, by the due date of the return. Any tax due must be paid in full with the request; there is no extension of time to pay.

Mailing address
Send the completed original D-41 return to:
Office of Tax and Revenue
PO Box 441
Washington, DC 20044-0441

How can you avoid penalties and interest?

File your return on time
There is a 5% per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of the month that the return is not filed or the tax is not paid. The maximum penalty is an amount equal to 25% of the tax due.

You will be charged interest of 10% per year, compounded daily, on any amount (including penalty and interest) not paid on time. Interest is calculated from the due date of the return to the date when the outstanding balance is paid.

Do not understate your taxes
There is a 20% penalty on any understated amount of taxes due if:

- The unpaid amount is more than 10% of the actual amount due; or
- The unpaid amount is $2,000 or more.

You will pay the penalty on the greater amount.

Tax preparers must pay a penalty for understating taxes due to any of the following reasons:

- The refund or amount due is based on unrealistic information;
- The preparer should have been aware of a relevant law or regulation; or
- Relevant facts about the return are not adequately disclosed.

Penalties range from $250 to $10,000.

Payment
Include a check or money order payable to the DC Treasurer with the completed return. Write the estate or trust SSN/FEIN, and "2004 D-41" on the payment. You may not pay by credit card.

Make sure your check will clear
You will be charged a $65 fee if your check is returned to us.

Explanation of terms

Beneficiary
Any person who is to receive profits or distributions from an estate or trust.

Estate
All the property and assets of one who has died. An estate comes into existence at the time of an individual's death and continues until the final distribution of its assets to the beneficiaries.

Fiduciary
A person or business with the power to act for another and the responsibility for managing the assets and income of an estate or trust. A fiduciary may be a trustee, an administrator of an estate, a business adviser, attorney, guardian, real estate agent, banker, stockbroker, or title company.

Grantor
The person who creates a trust and transfers the title of the property and assets to another. That person may also be called "trustor," "settlor," or "donor."

Resident estate
If the deceased was a DC resident at the time of death, then his or her estate is a DC resident estate.

Trust
An entity created to hold assets for the benefit of certain people or entities.

Simple trust
One which requires that all income be distributed each year rather than being accumulated.

Complex trust
One that does not qualify as a simple trust.

Testamentary (created by will)
One created by a will and comes into existence at the time of the creator's death.

Inter vivos (living)
One which comes into existence during the lifetime of the person who created it. Often the trust is for a minor or someone else who is unable to administer his or her own assets.

Resident trust
A trust is a resident trust if:

- The person who created the testamentary will, thereby creating the trust, was a DC resident at the time of death; or
- The creator of an *inter vivos* trust was a DC resident at the time the trust was created; or
- If the trust consists of property of a DC resident; or
- The trust results from the dissolution of a corporation organized under DC laws.

The residence of the fiduciary does not control the classification of the trust as being resident or nonresident.

Instructions for the D-41

Getting started

- You'll need a copy of your completed 2004 federal Form 1041 and a calculator to complete this form.
- You may copy many amounts directly from the Form 1041. Please be careful since the line numbers differ from Form D-41 line numbers.
- Not all items will apply to you. Fill in only those that apply. If an amount is zero, leave the line blank.
- Round cents to the nearest dollar.

  Example: $10,500.50 rounds up to $10,501
  $10,500.48 rounds down to $10,500
- If the trust/estate does not have an identification number, please provide the social security number of the owner/decedent.
- If you fill in the "final return" oval, you do not need to file again for this entity.

Fiduciary information

Amended return
If you are filing an amended return, fill in the amended return oval and complete the D-41 with the correct information. Attach a statement explaining the reason for any adjustments. If the Internal Revenue Service adjustted your federal 1041 after you filed a D-41, you must file an amended D-41 within 90 days of receiving notice of the federal adjustment.

Entity type
Fill in the oval that describes the entity for which you are filing.

Trust type
Fill in the oval that describes the trust type.

Income

Line 1 Federal total income
Enter the amount from your federal Form 1041, Line 9.

Line 2 Additions to federal total income
This is income, if any, that is not taxed by the federal government and deductions taken and not allowed by DC. You must add these items back to your federal total income to figure your DC tax. Complete Calculation A below.

NOTE: Unlike the Federal Government, DC does not allow the additional 30% or 50% bonus depreciation nor the additional IRC section 179 expenses. Therefore, any such amounts claimed on a federal tax return cannot be claimed on the DC return. Also, the Net Operating Loss Carryback allowed for federal tax purposes is not allowed for DC tax purposes.

Line 4 Subtractions from federal total income
This is income, if any, that DC does not tax. Subtract it from your federal total income. Complete Calculation B below.

Calculation A Additions to your federal total income	
a Franchise tax deduction used to calculate business income or loss *That amount included on federal Form 1040 Schedule C, Line 23 or Form 1040 Schedule C-EZ.*	
b Franchise tax deduction used to calculate income from rental real estate, royalties, partnerships, trusts etc. *That amount included on federal Form 1065, Line 14 or on federal Form 1041, Line 11.*	
c Deductions for an S corporation from Schedule K-1 of federal Form 1120S *Includes amount entered on Lines 8–11 and 14a of Schedule K-1. NOTE: IRC Sec. 179 expenses are deductible up to $25,000.*	
d Income distributions eligible for income averaging on your federal tax return from federal Form 4972, Lines 6 and 8 *Add Lines 6 and 8, enter here.*	
e Any 30% or 50% bonus depreciation claimed on a federal return.	
f Total additions *Add Lines a–e, enter here and on D-41, Line 2.*	

Calculation B Subtractions from your federal total income	
a Taxable interest from U.S. Treasury bonds and other U.S. obligations *That amount included in your federal Form 1040 or 1040A, Line 8a or 1040EZ, Line 2. See also your federal Form 1099INT, Line 3.*	
b Taxable amount of social security and tier 1 railroad retirement income *From federal Form 1040, Line 20b or 1040A, Line 14b.*	
c Income reported and taxed on a DC franchise return *If the income reported on your federal Form 1040 included any income reported and taxed on a Form D-20 or D-30 (DC Franchise Tax Return), enter it here.*	
d Total subtractions *Add Lines a–c and enter here and on D-41, Line 4.*	

Deductions and exemptions

Line 9 Other deductions

Add amounts on Lines 12, 13, 14, 15a, 15b and 19 of your federal Form 1041. These include deductions for fiduciary fees; charitable contributions; attorney, accountant, and tax preparer fees; estate tax deductions, and other miscellaneous deductions.

Line 10 Exemptions

Enter $1,370 for estates and $100 for trusts.

If you are filing an estate return and it covers less than a year, *you must prorate the exemption amount*. Multiply the number of months the estate was active by $114.17. Round to the nearest dollar.

To calculate the number of months the estate was active: Divide the number of days the estate was active by 30. Any remainder over 15 days counts as a full month.

Example: 196 days divided by 30 = 7 months
(6 months plus a remainder of 16 days).

Line 14 Credit for taxes paid to other states

Add all tax amounts paid to other states that are deductible. To be deductible, taxes paid to other states must be fiduciary income tax paid to another state while a DC resident. In addition, the tax paid must be on income that is of a kind that is taxable by DC.

Additional trust or estate information

From page 2 of the form

Complete only one section. Provide additional information about the trust or estate you represent.

Signature

The fiduciary or the person authorized to represent the organization controlling the income of the estate or trust must sign the return. If the return was prepared by a paid preparer, he or she also must sign the return.

Attachment of the will or trust agreement and explanatory statement

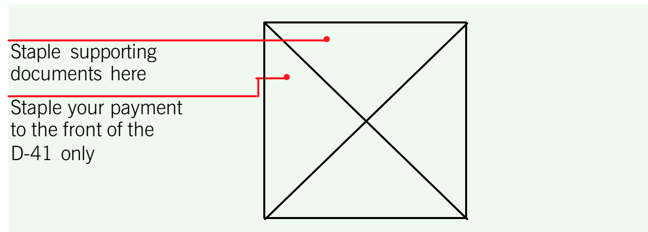
Attach a copy of the will or trust agreement to this return. Also attach a statement listing the amounts of income of the estate or trust taxable to:

- The estate or trust;
- Its beneficiaries; and
- The grantor of the trust.

If you filed these documents before, do not file them again unless they have been amended. Enter the date you originally filed the documents. If the documents are amended after being filed, a copy of the amendment must be filed with the return for the taxable year in which the amendment is made. A statement must also be filed explaining the effect of the change.

Assembling the D-41 return

- If you are attaching a check or money order staple it to the front of your D-41.
- Staple supporting documents to the upper left corner behind the D-41.



Government of the District of Columbia

2004 D-41 Fiduciary Income Tax Return

0 4 0 4 1 0 1 1 0 0 0 0

OFFICIAL USE ONLY

Print in CAPITAL letters using black ink.
Leave lines blank that do not apply to you.

Fiduciary information

Fill in: ◯ if Amended return See page 4. Fill in: ◯ if this is your final return.

Tax year beginning (MM/YY) Tax year ending (MM/YY)

Type of entity Fill in type: ◯ Estate ◯ Simple trust ◯ Complex trust

Type of trust Fill in type: ◯ Testamentary (created by a will) ◯ Inter vivos (living)

Estate or trust's federal employer ID number

Estate or trust's social security number

Daytime phone number

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number and street) Fill in ◯ if this is your first return or if your address changed from your last return. #

City State Zip Code

Additional trust information

Complete if entity is a trust

Date created (MM/DD/YYYY)

If trust ended in 2004, enter date (MM/DD)

Name of grantor

Address of grantor (number and street)

City State Zip Code

Additional estate information

Complete if entity is an estate

Date of deceased's death (MM/DD/YYYY)

If estate ended in 2004, enter date (MM/DD)

Has a DC D-76 or D-76EZ estate tax return been filed? Yes ◯ No ◯

If no, will one be filed? Yes ◯ No ◯

▶Complete federal Form 1041 before continuing◀

Income

Round cents to the nearest dollar. If the amount is zero, leave the line blank.

1	**Total income** *From federal Form 1041, Line 9.*	Fill in if loss ◯	1 $ .00
2	**Additions to federal total income** *From Calculation A, page 4 of instructions.*		2 $ .00
3	Add Lines 1 and 2.	Fill in if loss ◯	3 $ .00
4	**Subtractions from federal total income** *From Calculation B, page 4 of instructions.*		4 $ .00
5	**Total DC fiduciary income** *Subtract Line 4 from Line 3. If zero or less, stop here; do not fill in rest of form.*	Fill in if loss ◯	5 $ .00

Deductions and exemptions

6	**Interest** *From Form 1041, Line 10.*		6 $ .00
7	**Taxes** *Subtract the state, local and DC franchise tax entered on Form 1041, Line 11.*		7 $ .00
8	**Deduction for distributions to beneficiaries** *From Form 1041, Line 18.*		8 $ .00
9	**Other deductions** *Add Lines 12, 13, 14, 15a, 15b and 19 of your Form 1041.*		9 $ .00
10	**Exemption** *Enter $1,370 for estates and $100 for trusts. If the estate ended during 2004, you must prorate your exemption. See instructions, page 5.*		10 $ .00
11	**Total deductions and exemptions** *Add Lines 6–10.*		11 $ .00
12	**Taxable fiduciary income** *Subtract Line 11 from Line 5.*	Fill in if loss ◯	12 $ .00

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Name

SSN or FEIN

0 4 0 4 1 0 1 2 0 0 0 0

Tax and payments

Round cents to the nearest dollar. If amount is zero, leave the line blank.

Tax calculation *If Line 12 is a loss, go directly to Line 16, leave Lines 13 - 15 blank.*

If Line 12 is $10,000 or less		If Line 12 is $10,001 - $30,000		If Line 12 is over $30,000	
a Amount from Line 12		a Amount from Line 12		a Amount from Line 12	
b Tax rate	x 0.05	b Income subtractor	–10,000.00	b Income subtractor	–30,000.00
c Multiply Line a by Line b		c Subtract Line b from Line a		c Subtract Line b from Line a	
d Enter amount here and on Line 13		d Tax rate	x 0.075	d Tax rate	x 0.093
		e Multiply Line c by Line d		e Multiply Line c by Line d	
		f Add $500	+500.00	f Add $2,000	+2,000.00
		g Enter total here and on Line 13		g Enter total here and on Line 13	

13 Tax on fiduciary income — 13 $ .00

14 Credit for taxes paid to other states *The credit may not exceed the amount on Line 13. See instructions, page 5. Attach a copy of the state return.* — 14 $ .00

15 Net tax on fiduciary income *Line 13 minus Line 14.* — 15 $ .00

16 2004 estimated income tax payments — 16 $ .00

17 Payments made with an extension of time to file *From FR-127F, Line 3* — 17 $ .00

18 If this is an amended return, payments made with original 2004 D-41 — 18 $ .00

19 Total payments Add Lines 16–18. — 19 $ .00

Complete if Line 19 is more than Line 15. Subtract Line 15 from Line 19.

20 Amount of overpayment $ .00

21 Amount, if any, to be applied to 2005 estimated tax $ .00

22 Refund *Subtract Line 21 from Line 20* $ .00

Complete if Line 19 is less than Line 15. Subtract Line 19 from Line 15.

23 Amount you owe $ .00

Payment
Attach check or money order made payable to DC Treasurer. Write the fiduciary's SSN, and/or trust's FEIN and "2004 D-41" on the payment.

Signature

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on all information available to the preparer.

Signature of fiduciary or officer representing the fiduciary

Date

Signature of paid preparer

Paid preparer's Federal ID, SSN, or PTIN

Paid preparer's address (number and street)

City

State

Zip Code

Additional documentation

You must file a copy of the will or trust agreement and a statement showing the tax liability of each of the following: the estate or trust, the beneficiaries and the grantor.

Do not attach these documents unless the will or trust agreement has been amended.

Fill in ◯ if you filed these documents in a previous year

Date filed (MM/YY)

Year of return (YYYY)

Send your signed and completed original return to:
Office of Tax and Revenue
PO Box 441
Washington DC 20044-0441

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Government of the
District of Columbia

2004 FR-127F Extension of Time to File Fiduciary Income Tax Return

0 4 1 2 7 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.
Leave lines blank that do not apply.

OFFICIAL USE ONLY

Tax year beginning (MM/YY)   Tax year ending (MM/YY)

Fiduciary information

Estate or trust's federal employer ID number   Estate or trust's social security number   Daytime phone number

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number and street) Fill in ◯ if this is your first return or if your address changed from your last return. #

City   State   Zip Code

Extension to file

- October 15, 2005 for calendar year filers; or
- Six (6) months after the due date for fiscal year filers

Round cents to the nearest dollar.
If the amount is zero, leave the line blank.

1 Total estimated income tax liability for 2004 — 1 $ .00

2 2004 estimated tax payments — 2 $ .00

3 Amount due with this request. *If Line 1 is more than Line 2, subtract Line 2 from Line 1.* — 3 $ .00

You must send payment in full with this form or your request will be denied. If Line 2 is more than Line 1, you do not need to file this form, you have an automatic extension. Attach check or money order made payable to DC Treasurer. Write the Estate or Trust SSN or FEIN and "2004 FR-127F" on your payment. You may not pay by credit card. Mail this form with any payment due by the due date of the D-41return.

Signature

Signature of fiduciary or officer representing the fiduciary   Date

Send your signed and completed original form to: Office of Tax and Revenue
941 North Capitol St NE, 6th floor
Washington DC 20002-4265

Save a copy of this form for your records.

Instructions for Form FR-127F

Why file Form FR-127F?

Use this form if you cannot file the fiduciary income tax return by the due date. By filing this form, you can receive a 6-month extension of time to file.

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, you should estimate the taxes you will owe and pay that amount with the FR-127F by the due date of the D-41 return.

Additional extension for DC residents living or traveling outside the United States. In addition to the 6-month extension, you may receive an additional 6-month extension. You must file for the first 6-month extension by the due date before applying for the additional extension of time to file.

You must use Form FR-127F to request an extension of time to file a DC fiduciary return.

When is the Form FR-127F due?

- Calendar year filers: you must submit your request along with payment in full of any tax due by April 15, 2005.
- Fiscal year filers: you must submit your request along with payment in full of any tax due by the 15th day of the fourth month after the end of the fiscal year.

When you have received an extension, when is your fiduciary income tax return due?

You may file your tax return any time before the extension expires.

Government of the District of Columbia **2005** D-41ES Estimated Payment for Fiduciary Income Tax

0 5 0 4 1 0 3 1 0 0 0 0

Quarterly payment (dollars only) $ .00

Estate or trust's federal employer ID number

Estate or trust's social security number

OFFICIAL USE ONLY

Estate or trust name

Tax year beginning MMDD

Tax year ending MMDD

Fiduciary's name and title

Fiduciary's address (number and street) Fill in ◯ if this is your first return or if your address changed from your last return

(Suite/Apartment)

City

State

Zip Code

Make check or money order payable to DC Treasurer.

2005 D-41ES P1

Estimated Payment for Fiduciary Income Tax

Voucher number:

Due date:

Government of the District of Columbia **2005** D-41ES Estimated Payment for Fiduciary Income Tax

0 5 0 4 1 0 3 1 0 0 0 0

Quarterly payment (dollars only) $ .00

Estate or trust's federal employer ID number

Estate or trust's social security number

OFFICIAL USE ONLY

Estate or trust name

Tax year beginning MMDD

Tax year ending MMDD

Fiduciary's name and title

Fiduciary's address (number and street) Fill in ◯ if this is your first return or if your address changed from your last return

(Suite/Apartment)

City

State

Zip Code

Make check or money order payable to DC Treasurer.

2005 D-41ES P1

Estimated Payment for Fiduciary Income Tax

Voucher number:

Due date:

Government of the District of Columbia

2005 D-41ES Estimated Payment for Fiduciary Income Tax

0 5 0 4 1 0 3 1 0 0 0 0

Quarterly payment (dollars only) $ .00

Estate or trust's federal employer ID number

Estate or trust's social security number

OFFICIAL USE ONLY

Estate or trust name

Tax year beginning MMDD

Tax year ending MMDD

Fiduciary's name and title

Fiduciary's address (number and street) Fill in ◯ if this is your first return or if your address changed from your last return

(Suite/Apartment)

City

State

Zip Code

Make check or money order payable to DC Treasurer.

2005 D-41ES P1

Estimated Payment for Fiduciary Income Tax

Voucher number:

Due date:

Government of the District of Columbia

2005 D-41ES Estimated Payment for Fiduciary Income Tax

0 5 0 4 1 0 3 1 0 0 0 0

Quarterly payment (dollars only) $ .00

Estate or trust's federal employer ID number

Estate or trust's social security number

OFFICIAL USE ONLY

Estate or trust name

Tax year beginning MMDD

Tax year ending MMDD

Fiduciary's name and title

Fiduciary's address (number and street) Fill in ◯ if this is your first return or if your address changed from your last return

(Suite/Apartment)

City

State

Zip Code

Make check or money order payable to DC Treasurer.

2005 D-41ES P1

Estimated Payment for Fiduciary Income Tax

Voucher number:

Due date: